

Article - Tax - Property

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§7–103.

(a) Real property that is subject to exemption from property tax by Subtitle 2 of this title is not exempted until the exemption has been applied for and approved under this section.

(b) (1) A person claiming an exemption shall apply to the supervisor of the county where the real property is located on the form that the Department requires.

(2) The application shall contain the information that the Department requires.

(c) The supervisor shall approve or reject each application for exemption under this section.

(d) If the exemption is approved, the supervisor shall enter:

- (1) the real property exemption in the assessment records; and
- (2) the real property on the list of exempt property.

(e) If an application is rejected, the supervisor shall notify the person claiming the exemption of:

(1) the reasons for rejection, as provided by § 8–402 of this article;
and

(2) the right to a hearing and appeal as provided by Title 14, Subtitle 5 of this article.

(f) The Department and the supervisor shall periodically review the list of exempt property to determine whether any property does not meet the requirements of the law that provides for the exemption.

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